



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Tsui Calicdan
DOCKET NO.: 15-01793.001-R-1
PARCEL NO.: 16-36-301-008

The parties of record before the Property Tax Appeal Board are Tsui Calicdan, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$65,055
IMPR.: \$142,432
TOTAL: \$207,487

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a one-story single family dwelling of brick construction with 2,307 square feet of living area. The dwelling was constructed in 1963 and renovated in 2014. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an attached two-car garage with 477 square feet of building area. The property has an 11,572 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables improved with one-story dwellings of brick construction that ranged in size from 2,311 to 2,518 square feet of living area. The dwellings were constructed in 1963 and 1964. Each comparable has as basement with two being partially finished, central air conditioning, one fireplace and an attached or detached garage ranging in size from 440 to 550 square feet of

building area. The comparables had improvement assessments ranging from \$115,264 to \$128,516 or from \$49.41 to \$54.09 per square foot of living area.

The appellant also indicated that the subject property had been purchased in September 2014 for a price of \$680,000. The appellant further indicated that comparable #1 had been purchased in April 2013 for a price of \$740,000. The appellant provided a copy of the Multiple Listing Service (MLS) listing sheet for comparable #1 indicating the property had been remodel and was described as "better than new." The home was reported to have sold while under construction. This comparable had a total assessment of \$179,609 and an improvement assessment of \$128,516 or \$51.04 per square foot of living area. The subject had a total assessment of \$207,487 and an improvement assessment of \$142,432 or \$61.74 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$207,487. The subject's assessment reflects a market value of \$625,338 when using the 2015 three year average median level of assessments for Lake County of 33.18% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$142,432 or \$61.74 per square foot of living area. The board of review noted that the subject property sold "as is" in January 2014 for a price of \$450,000. The home was subsequently renovated and sold again in September 2014 for a price of \$680,000. The board of review provided copies of the MLS listing sheets associated with each transaction.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story dwellings of brick or wood siding exterior construction that ranged in size from 2,311 to 2,494 square feet of living area. The dwellings were constructed from 1963 to 1978. Each comparable has a basement with three having finished area, central air conditioning, one fireplace and a garage ranging in size from 550 to 644 square feet of building area. Board of review comparable #4 was the same property as appellant's comparable #3. The board of review provided a copy of the MLS listing sheet associated with its comparable #3, which sold in October 2015 for a price of \$536,000, describing the home as needing some updating.

In rebuttal the board of review asserted that each of the appellant's comparables had a greater effective age than the subject, reflecting their original ages while the subject has a newer effective age reflecting its "recent total rehab." The board of review also stated that appellant's comparable #1 had a 2015 assessment that reflected its condition prior to renovation but will be adjusted for tax year 2016 as per the assessor. It also noted that appellant's comparables #3 through #6 had unfinished basements.

The board of review requested the subject's assessment be sustained.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity,

proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparables submitted by the parties to support their respective positions with appellant's comparable #2 being the same property as board of review comparable #3. These properties were similar to the subject in age, style and size. The primary difference in features between the subject and the comparables is that four of the appellant's comparables and one of the board of review comparables had unfinished basements while the subject has a partial finished basement. Furthermore, the evidence disclosed the subject property had been renovated while only one of the comparables had a similar renovation. The comparables had improvement assessments ranging from \$49.41 to \$59.55 per square foot of living area. The subject's improvement assessment of \$61.74 per square foot of living area falls above the range established by the comparables in this record but is justified when considering the subject dwelling had been renovated whereas all but one of the comparables had not been renovated. The Board further finds the evidence disclosed the subject property was purchased in September 2014, after being renovated, for a price of \$680,000, which is greater than the reported purchase price for appellant's comparable #6 in March 2015 of \$480,000 and the reported purchase price for board of review comparable #3 in October 2015 of \$536,000, which supports the subject's higher assessment as juxtaposed to these properties. The Board further finds the subject's purchase price demonstrates the subject property is not over-assessed. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Acting Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

April 21, 2017



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of

the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.